
DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[IA-42-93]

RIN 1545-AS93

**Adjustments Required by Changes in
Method of Accounting**

Correction

In proposed rule document 94-31531 beginning on page 66825 in the issue of Wednesday, December 28, 1994, make the following correction:

§1.446-1 [Corrected]

On page 66826, §1.446-1(e)(3)(iii), in the third line, "February 27, 1995" should read "December 27, 1994".

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